
STATUTORY INSTRUMENTS

2004 No. 1933

VALUE ADDED TAX

The Value Added Tax (Disclosure of Avoidance Schemes) (Designations) Order 2004

Approved by the House of Commons

<i>Made</i>	- - - -	<i>22nd July 2004</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2004</i>
<i>Coming into force</i>		<i>1st August 2004</i>

THE VALUE ADDED TAX (DISCLOSURE OF AVOIDANCE SCHEMES) (DESIGNATIONS) ORDER 2004

1. Citation and commencement
 2. Interpretation
 3. Designation of avoidance schemes and provisions included in or associated with avoidance schemes
- Signature

SCHEDULE 1 —

SCHEDULE 2 —

PART 1 — Provisions associated with schemes

Confidentiality condition

1. An agreement preventing or limiting the disclosure of how a...

The sharing of the tax advantage with another party to the scheme or with the promoter.

2. (1) An agreement that the tax advantage to a person...

Fee payable to a promoter which is in whole or in part contingent on tax savings from the scheme.

3. (1) An agreement that payment to a promoter of the...
PART 2 — Provisions included in schemes

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Prepayment between connected parties

4. (1) A payment for a supply of goods or services...

Funding by loan, share subscription or subscription in securities

5. The funding in whole or in part of a supply...

Off-shore loops

6. (1) A supply of a relevant service which is used...

Property transactions between connected persons

7. (1) A relevant grant where— (a) the grantor or grantee...

Explanatory Note